

EXHIBIT E31

EXHIBIT E31

USA Commercial Mortgage Company, et al.
 Transition Issues and Activities
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
January 1, 2007 through January 31, 2007					
Allison, Tom	01/02/07	Review workplan and staffing needs for January.	1.5	\$ 650.00	\$ 975.00
Reed, James	01/02/07	Review open transition issues.	1.4	430.00	602.00
Smith, Susan	01/02/07	Prepare workplan for transition.	0.9	590.00	531.00
Reed, James	01/03/07	Review outstanding transition issues.	1.4	430.00	602.00
Atkinson, James	01/04/07	Participate in meeting with Debtors' counsel, S. Smith, S. Steele, J. Reed (all MFIM) and L. Weese (USACM) to discuss transition planning	1.2	650.00	780.00
Atkinson, James	01/04/07	Review transition planning workstreams.	1.2	650.00	780.00
Atkinson, James	01/04/07	Participate in meeting with Debtors' counsel, C. Harvick (FTI), T. Burr (Sierra) and R. Koe and S. Smith (both MFIM) to discuss Committee and liquidation trust transition planning	0.9	650.00	585.00
Atkinson, James	01/04/07	Participate in meeting with T. Burr (Sierra) to discuss liquidation trust transition planning.	0.6	650.00	390.00
Koe, Robert	01/04/07	Participate in meeting with T. Burr (Sierra) and Development Specialists, Inc.	1.6	650.00	1,040.00
Koe, Robert	01/04/07	Participate in meeting with Debtors' counsel, C. Harvick (FTI), T. Burr (Sierra) and J. Atkinson and S. Smith (both MFIM) to discuss Committee and liquidation trust transition planning	0.9	650.00	585.00
Reed, James	01/04/07	Review transition issues and document retention planning.	0.8	430.00	344.00
Reed, James	01/04/07	Meet with E. Monson, A. Jarvis, (RQN) S. Steele, J. Atkinson, S. Smith (all MFIM), L. Weese (USACM) regarding transition issues.	1.2	430.00	516.00
Smith, Susan	01/04/07	Meet with E. Monson, A. Jarvis, (RQN) S. Steele, J. Atkinson, J. Reed (all MFIM), L. Weese (USACM) regarding transition issues.	1.2	590.00	708.00
Smith, Susan	01/04/07	Prepare workplan for transition.	0.8	590.00	472.00
Smith, Susan	01/04/07	Participate in meeting with Debtors' counsel, C. Harvick (FTI), T. Burr (Sierra) and R. Koe and J. Atkinson (both MFIM) to discuss Committee and liquidation trust transition planning	0.9	590.00	531.00
Steele, Sarah	01/04/07	Meet with E. Monson, A. Jarvis, (RQN) S. Smith, J. Atkinson, J. Reed (all MFIM), L. Weese (USACM) regarding transition issues.	1.2	430.00	516.00
Smith, Susan	01/05/07	Correspond with E. Monson (RQN) regarding instructions on indexing and boxing records for successor entities.	0.3	590.00	177.00
Smith, Susan	01/07/07	Expand transition plan with timing and staffing requirements, programming requirements.	1.6	590.00	944.00
Allison, Tom	01/08/07	Participate in meeting with G. Berman and M. Sorenson (DSI), C. Harvick (FTI), J. Atkinson and S. Smith (both MFIM) to discuss liquidation trust transition planning issues.	1.5	650.00	975.00
Atkinson, James	01/08/07	Participate in meeting with G. Berman and M. Sorenson (DSI), C. Harvick (FTI), T. Allison and S. Smith (both MFIM) to discuss liquidation trust transition planning issues.	1.5	650.00	975.00
Smith, Susan	01/08/07	Meet with C. Hurst (RQN) and L. Weese (USACM) regarding transition and documents.	0.3	590.00	177.00
Smith, Susan	01/08/07	Participate in meeting with G. Berman and M. Sorenson (DSI), C. Harvick (FTI), J. Atkinson and T. Allison (both MFIM) to discuss liquidation trust transition planning issues.	1.5	590.00	885.00
Smith, Susan	01/08/07	Update transition workplan and assess staffing and timeline.	0.6	590.00	354.00
Allison, Tom	01/09/07	Review planning documents related to transition plan.	1.9	650.00	1,235.00
Allison, Tom	01/09/07	Participate in meeting with Debtors' counsel and J. Atkinson (MFIM) to discuss transition planning issues.	0.6	650.00	390.00
Atkinson, James	01/09/07	Participate in meeting with Debtors' counsel and T. Allison (MFIM) to discuss transition planning issues.	0.6	650.00	390.00
Reed, James	01/09/07	Review outstanding closing issues and creation of related documents for close.	1.4	430.00	602.00
Smith, Susan	01/09/07	Meet with L. Weese (USACM) regarding IT and transition issues.	0.6	590.00	354.00
Smith, Susan	01/09/07	Meet with L. Weese and J. Schlee (both USACM) regarding IT and transition issues.	0.5	590.00	295.00
Atkinson, James	01/10/07	Participate in call with Debtors' counsel, S. Smith and S. Steele (both MFIM) regarding transition planning issues.	0.5	650.00	325.00
Smith, Susan	01/10/07	Participate in call with Debtors' counsel, J. Atkinson and S. Steele (both MFIM) regarding transition planning issues.	0.5	590.00	295.00
Steele, Sarah	01/10/07	Participate in call with Debtors' counsel, S. Smith and J. Atkinson (both MFIM) regarding transition planning issues.	0.5	430.00	215.00
Allison, Tom	01/11/07	Review status of loan negotiations and relationship to potential purchase price adjustments.	2.8	650.00	1,820.00
Reed, James	01/11/07	Review transition plan.	0.4	430.00	172.00
Smith, Susan	01/11/07	Review progress on computer related issues and assess needs.	1.5	590.00	885.00
Steele, Sarah	01/11/07	Review transition plan received from A. Jarvis (RQN).	2.1	430.00	903.00
Smith, Susan	01/16/07	Participate in Committee call on transition issues.	1.5	590.00	885.00
Smith, Susan	01/16/07	Review and add to RQN's transition issues for meeting.	0.6	590.00	354.00

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 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Allison, Tom	01/17/07	Participate in conference call with Committees, Debtors' counsel, J. Atkinson and S. Smith (both MFIM) to review draft transition plan.	1.2	650.00	780.00
Allison, Tom	01/17/07	Meet with A. Jarvis, E. Monson (both RQN) and S. Smith (MFIM) on transitions issues.	0.7	650.00	455.00
Atkinson, James	01/17/07	Participate in conference call with Committees, Debtors' counsel, T. Allison and S. Smith (both MFIM) to review draft transition plan.	1.2	650.00	780.00
Smith, Susan	01/17/07	Participate in conference call with Committees, Debtors' counsel, T. Allison and J. Atkinson (both MFIM) to review draft transition plan.	1.2	590.00	708.00
Smith, Susan	01/17/07	Meet with A. Jarvis, E. Monson (both RQN) and T. Allison (MFIM) on transitions issues.	0.7	590.00	413.00
Smith, Susan	01/19/07	Participate in call with A. Jarvis (RQN) regarding transition issues.	0.4	590.00	236.00
Smith, Susan	01/19/07	Meet with G. Berman (DSI) regarding transition issues.	0.3	590.00	177.00
Smith, Susan	01/19/07	Participate in Committee conference call regarding appeal issues and transition issues.	1.7	590.00	1,003.00
Atkinson, James	01/23/07	Review revised draft transition workplan.	1.1	650.00	715.00
Reed, James	01/23/07	Review outstanding closing and transition issues.	1.5	430.00	645.00
Atkinson, James	01/24/07	Review revised draft transition workplan.	2.8	650.00	1,820.00
Atkinson, James	01/24/07	Attend Committee call.	1.4	650.00	910.00
Smith, Susan	01/24/07	Participate in conference call with Committees on transition issues.	1.4	590.00	826.00
Allison, Tom	01/25/07	Review documents related to appeals process and Lender Protection group.	3.0	650.00	1,950.00
Allison, Tom	01/25/07	Review outstanding transition issues.	1.2	650.00	780.00
Allison, Tom	01/25/07	Meet with Company management to review outstanding transition items related to transfer of documents.	1.6	650.00	1,040.00
Allison, Tom	01/26/07	Review documents related to appeals process and Lender Protection group.	3.1	650.00	2,015.00
Allison, Tom	01/26/07	Participate in conference call with Committees regarding appeals and transition.	0.9	650.00	585.00
Koe, Robert	01/26/07	Participate in conference call with A. Jarvis (RQN) on recap of conference phone calls.	0.7	650.00	455.00
Reed, James	01/26/07	Review transition and closing outstanding items.	1.2	430.00	516.00
Smith, Susan	01/26/07	Participate in conference call with Committees regarding appeals and transition.	0.9	590.00	531.00
Smith, Susan	01/26/07	Prepare answers and direction on transition issues.	0.6	590.00	354.00
Allison, Tom	01/29/07	Review documents related to appeals process and Lender Protection group.	3.5	650.00	2,275.00
Allison, Tom	01/29/07	Participate in meeting with Debtors' counsel, J. Atkinson and S. Smith (both MFIM) regarding review of agenda and transition planning issues for Committee call.	2.8	650.00	1,820.00
Atkinson, James	01/29/07	Participate in meeting with Debtors' counsel, T. Allison and S. Smith (both MFIM) regarding review of agenda and transition planning issues for Committee call.	2.8	650.00	1,820.00
Atkinson, James	01/29/07	Review transition plan and results achieved to-date.	0.6	650.00	390.00
Smith, Susan	01/29/07	Meet with A. Jarvis, S. Strong, E. Monson, (all RQN) and T. Allison, J. Atkinson (both MFIM) regarding agenda for meeting with Lewis & Roca and Liquidating Trustee.	2.8	590.00	1,652.00
Smith, Susan	01/29/07	Update transition plan documents with notes on progress.	0.6	590.00	354.00
Allison, Tom	01/30/07	Participate in meeting with Trustee for USA Commercial Mortgage liquidating trust, Trustee's counsel, financial advisor to USA Diversified Trust Fund, Debtors' counsel, J. Atkinson and S. Smith (both MFIM) to discuss transition and litigation matters.	4.2	650.00	2,730.00
Atkinson, James	01/30/07	Participate in meeting with Trustee for USA Commercial Mortgage liquidating trust, Trustee's counsel, financial advisor to USA Diversified Trust Fund, Debtors' counsel, T. Allison and S. Smith (both MFIM) to discuss transition and litigation matters.	4.2	650.00	2,730.00
Reed, James	01/30/07	Review transition and closing outstanding items.	0.8	430.00	344.00
Smith, Susan	01/30/07	Participate in conference call with Compass, Unsecured Creditors Committee, Diversified Trust Deed Fund Committee and Liquidating Trust T. Allison (MFIM).	1.6	590.00	944.00
Allison, Tom	01/31/07	Review documents related to appeals process and Lender Protection group.	3.0	650.00	1,950.00
Reed, James	01/31/07	Review outstanding transition issues.	1.2	430.00	516.00
Smith, Susan	01/31/07	Organize additional resources for boxing and indexing the accounting records.	0.9	590.00	531.00
Total Transition Issues and Activities			98.8	\$	59,314.00

February 1, 2007 through February 28, 2007

EXHIBIT E31

USA Commercial Mortgage Company, et al.
 Transition Issues and Activities
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Allison, Tom	02/01/07	Review status of transition activities	2.3	\$ 650.00	\$ 1,495.00
Atkinson, James	02/01/07	Review transition matters and determine action items.	0.9	650.00	585.00
Smith, Susan	02/01/07	Analyze plan and contract with AIS for securing and moving the computer systems.	0.5	590.00	295.00
Allison, Tom	02/02/07	Participate in call with Committees regarding transition.	1.2	650.00	780.00
Atkinson, James	02/02/07	Participate in call with Committees regarding transition.	1.2	650.00	780.00
Smith, Susan	02/02/07	Participate in call with Committees regarding transition.	1.2	590.00	708.00
Smith, Susan	02/02/07	Participate in call with A. Jarvis (RQN) regarding transition.	0.5	590.00	295.00
Allison, Tom	02/05/07	Participate in conference call with RQN and R. Koe (MFIM) on Standard Property, Compass Sale, Colt, and B. Russell (Borrower) loans.	0.9	650.00	585.00
Allison, Tom	02/05/07	Discuss transition actives with team and communicate action items.	2.3	650.00	1,495.00
Allison, Tom	02/05/07	Participate in Committee call regarding transition.	1.0	650.00	650.00
Atkinson, James	02/05/07	Participate in Committee call regarding transition.	1.0	650.00	650.00
Koe, Robert	02/05/07	Participate in meeting with T. Allison and B. Fasel (both MFIM) on the status of the Compass Sale, Standard Property loans, B. Russell (Borrower) loans and Colt Gateway loans.	0.7	650.00	455.00
Allison, Tom	02/06/07	Review status of transition of systems.	2.2	650.00	1,430.00
Atkinson, James	02/06/07	Review revised transition plan.	2.4	650.00	1,560.00
Atkinson, James	02/06/07	Review correspondence from Pecos Park landlord regarding listing of personal property and vacating schedule.	0.6	650.00	390.00
Cheng, Patrick	02/06/07	Review action items list received from E. Monson (RQN) related to the HMA litigation and transitional issues.	0.4	560.00	224.00
Delaney, Rosanne	02/06/07	Participate in conference call with M. Yoder (AIS), S. Smith (MFIM), G. York (Mesirow Financial - Information Technology) regarding computer moving and transition to Liquidating Trustee.	0.5	590.00	295.00
Smith, Susan	02/06/07	Review A&M's questions on the Sale adjustment schedule and forward back up information to support amounts.	0.7	590.00	413.00
Smith, Susan	02/06/07	Analyze Loan Service Agreement contract rate service fee schedule for Compass loans.	0.7	590.00	413.00
Smith, Susan	02/06/07	Participate in conference call with M. Yoder (AIS), R. Delaney, G. York (both Mesirow Financial - Information Technology) regarding computer moving and transition to Liquidating Trustee.	0.5	590.00	295.00
Smith, Susan	02/06/07	Participate in call with Committees regarding transition.	1.1	590.00	649.00
York, Greg	02/06/07	Participate in conference call with M. Yoder (AIS), S. Smith (MFIM) R. Delaney (Mesirow Financial - Information Technology) regarding computer moving and transition to Liquidating Trustee.	0.5	490.00	245.00
Allison, Tom	02/07/07	Oversee transition activities and provide input as to priorities.	2.2	650.00	1,430.00
Smith, Susan	02/07/07	Review late fees and request new schedule.	0.3	590.00	177.00
Smith, Susan	02/07/07	Participate in call with E. Monson (RQN) regarding archiving and scanning status.	0.3	590.00	177.00
Allison, Tom	02/08/07	Revise transition work streams and communicate changes to team.	1.1	650.00	715.00
Reed, James	02/08/07	Oversee document retention process review.	2.0	430.00	860.00
Cheng, Patrick	02/09/07	Review and draft listings of documents to be produced and analyses to be completed in respect of the HMA litigations.	0.4	560.00	224.00
Cheng, Patrick	02/12/07	Further review of the 10-90 Inc. loan analysis and related documents that are to be transitioned to Diversified Trust Deed Fund's Committee.	0.9	560.00	504.00
Cheng, Patrick	02/12/07	Review updated catalogue of documents at the Debtors' offices and search for documents to be produced to the authorities.	0.7	560.00	392.00
Reed, James	02/12/07	Review purchase price adjustment for sale closing.	1.1	430.00	473.00
Reed, James	02/12/07	Participate in meeting regarding Committee transition issues.	0.7	430.00	301.00
Smith, Susan	02/12/07	Participate in calls with RQN and MFIM teams to discuss closing and licensing issues.	1.2	590.00	708.00
Smith, Susan	02/12/07	Update First Trust Deed Fund closing schedule and prepare for distribution.	0.9	590.00	531.00
Smith, Susan	02/12/07	Research loan and closing issues.	0.7	590.00	413.00
Smith, Susan	02/12/07	Meet with C. Burrow (DM) to discuss inventory of records.	0.3	590.00	177.00
Atkinson, James	02/13/07	Review draft license agreement.	0.4	650.00	260.00
Atkinson, James	02/13/07	Review draft consulting agreement.	0.4	650.00	260.00
Atkinson, James	02/13/07	Attend Committee call with S. Bice (Nevada Mortgage Lending Division).	1.0	650.00	650.00
Cheng, Patrick	02/13/07	Continue reviewing updated catalogue of documents at the Debtors' offices and search for documents to be produced to the government officials.	0.9	560.00	504.00

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 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Allison, Tom	02/14/07	Review and comment on latest version of sub-servicing agreement; and participate in call with S. Strong, A. Jarvis (RQN), S. Smith (MFIM) on agreements.	0.4	650.00	260.00
Allison, Tom	02/14/07	Review transaction closing information.	1.9	650.00	1,235.00
Smith, Susan	02/14/07	Update First Trust Deed Fund closing schedule for payoff of Franklin Stratford, check data and recirculate.	1.2	590.00	708.00
Smith, Susan	02/14/07	Review and comment on escrow agreements.	0.4	590.00	236.00
Markin, Eric	02/15/07	Scan and archive all documents contained in the Gateway Loan file for use by the liquidating trust.	1.6	190.00	304.00
Markin, Eric	02/15/07	Scan and archive all documents contained in the Gramercy Loan file for use by the liquidating trust.	1.0	190.00	190.00
Reed, James	02/15/07	Review status of document issues and coordinate transition to liquidating trust.	2.5	430.00	1,075.00
Reed, James	02/15/07	Review and analyze transition issues.	1.7	430.00	731.00
Allison, Tom	02/19/07	Participate in meeting with U.S. Trustee Unsecured Creditors Committee, Diversified Trust Deed Fund, transition.	1.8	650.00	1,170.00
Reed, James	02/19/07	Participate in meeting with U.S. Trustee Unsecured Creditors Committee, Diversified Trust Deed Fund, transition.	1.8	430.00	774.00
Allison, Tom	02/20/07	Participate in meeting with R. Koe (MFIM) on open transition items.	0.6	650.00	390.00
Allison, Tom	02/20/07	Prepare for meeting with Committee.	0.4	650.00	260.00
Allison, Tom	02/20/07	Participate in meeting Committees regarding transition.	1.3	650.00	845.00
Allison, Tom	02/20/07	Participate in call with Unsecured Creditors Committee First Trust Deed Fund, and A. Jarvis (RQN) regarding distribution of escrow.	0.8	650.00	520.00
Allison, Tom	02/20/07	Meet with R. Charles (L&R) G. Berman, M Sorenson (both DSI), E. Madden (DM), C. Harvick (FTI), J. Hermann (Orrick) regarding transition issues, reserves, office space, storage space and Effective Date.	2.3	650.00	1,495.00
Koe, Robert	02/20/07	Participate in meeting with T. Allison (MFIM) on open transition items.	0.6	650.00	390.00
Reed, James	02/20/07	Participate in meeting Committees regarding transition.	1.3	430.00	559.00
Reed, James	02/20/07	Prepare for call with Unsecured Creditors Committee Fund.	0.4	430.00	172.00
Reed, James	02/20/07	Participate in call with Unsecured Creditors Committee First Trust Deed Fund, and A. Jarvis (RQN) regarding distribution of escrow.	0.8	430.00	344.00
Reed, James	02/20/07	Coordinate activities related to transition.	0.9	430.00	387.00
Reed, James	02/20/07	Meet with R. Charles (L&R) G. Berman, M Sorenson (both DSI), E. Madden (DM), C. Harvick (FTI), J. Hermann (Orrick) regarding transition issues, reserves, office space, storage space and Effective Date.	2.3	430.00	989.00
Smith, Susan	02/20/07	Research wire to Stalking Horse and forward relevant information.	0.2	590.00	118.00
Smith, Susan	02/20/07	Meet with R. Charles (L&R) G. Berman, M Sorenson (both DSI), E. Madden (DM), C. Harvick (FTI), J. Hermann (Orrick) regarding transition issues, reserves, office space, storage space and Effective Date.	2.3	590.00	1,357.00
Smith, Susan	02/20/07	Meet with E. Madden (DM), C. Harvick (FTI), and E. Monson (RQN) regarding information requests of the liquidating trusts.	0.3	590.00	177.00
Allison, Tom	02/21/07	Participate in conference calls with USA Commercial Mortgage's Financial Advisor to discuss overbid allocation issues with First Trust Deed Fund.	1.8	650.00	1,170.00
Koe, Robert	02/21/07	Participate in conference call with Committees regarding 1142 Motion and transition issues.	1.1	650.00	715.00
Koe, Robert	02/21/07	Participate in meeting with J. Milanowski (formerly USACM) regarding Tanamera Property, personal property, and lease termination.	0.5	650.00	325.00
Reed, James	02/21/07	Research personal property issue related to items stored on site.	1.9	430.00	817.00
Smith, Susan	02/21/07	Participate in conference call with Committees regarding 1142 Motion and transition issues.	1.1	590.00	649.00
Koe, Robert	02/22/07	Participate in call with RQN on personal property dispute, lease termination, lease renewal and property damage.	0.9	650.00	585.00
Reed, James	02/22/07	Oversee issue related to personal property.	1.2	430.00	516.00
Reed, James	02/22/07	Coordinate office move from two buildings to one building.	1.6	430.00	688.00
Reed, James	02/22/07	Oversee document retention activities and direct staff.	1.7	430.00	731.00
Koe, Robert	02/23/07	Discuss with RQN Motion to Obtain Extension for lease at 4480 South Pecos.	0.6	650.00	390.00
Koe, Robert	02/23/07	Follow-up on dispute on personal property lease home improvements and damage to building.	0.7	650.00	455.00

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Koe, Robert	02/23/07	Participate in call with J. Milanowski (formerly USACM) on status with leasehold improvements, lease extension and personal property.	0.5	650.00	325.00
Reed, James	02/23/07	Oversee personal property related to items stored on site.	0.6	430.00	258.00
Reed, James	02/23/07	Oversee document retention activities and direct staff.	0.7	430.00	301.00
Smith, Susan	02/23/07	Participate in conference call with Committees regarding Appeal procedures and transition issues.	0.9	590.00	531.00
Allison, Tom	02/26/07	Participate in conference call with Committees regarding transition issues and Lift Stay motion.	0.8	650.00	520.00
Allison, Tom	02/26/07	Discuss with A. Jarvis (RQN) regarding Committee transition needs.	1.5	650.00	975.00
Smith, Susan	02/26/07	Participate in conference call with Committees regarding transition issues and Lift Stay motion.	0.8	590.00	472.00
Smith, Susan	02/26/07	Discuss with D. Blatt (Compass), M. Olson (USACM), and M. Yoder (AIS) regarding moving from 4484 Pecos and retaining 4480 Pecos.	0.3	590.00	177.00
Koe, Robert	02/27/07	Walk through both lease buildings at 4480 and 4484 Pecos with J. Milanowski (formerly USACM) to review potential damage and list built ins and permanent fixtures.	0.6	650.00	390.00
Koe, Robert	02/28/07	Discuss with furniture movers on what can be taken from 4480 Pecos building and what cannot be.	0.6	650.00	390.00
Koe, Robert	02/28/07	Participate in call with J. Milanowski (formerly USACM) on personal property and lease home improvements.	0.7	650.00	455.00
Koe, Robert	02/28/07	Participate in meeting with J. Milanowski (formerly USACM) on his bid for furniture and counter offer from Compass.	0.4	650.00	260.00
Koe, Robert	02/28/07	Walk through 4480 building with J. Milanowski (formerly USACM) after movers were finished.	0.7	650.00	455.00
Reed, James	02/28/07	Research on J. Milanowski (formerly USACM) participation of Tanamera Sale and J. Milanowski (formerly USACM) issue.	1.3	430.00	559.00
Smith, Susan	02/28/07	Participate in conference call with Committees regarding Lift Stay Motion to Continue.	0.4	590.00	236.00
Total Transition Issues and Activities			91.5		\$ 51,474.00
March 1, 2007 through March 12, 2007					
Allison, Tom	03/01/07	Oversee various Effective Date related activities and communicate with remaining staff on priorities and action items.	3.5	\$ 650.00	\$ 2,275.00
Koe, Robert	03/01/07	Prepare for call with G. Berman (DSI) and Trustee for the liquidating trust.	0.8	650.00	520.00
Smith, Susan	03/01/07	Analyze necessary transactions for the Effective Date.	0.6	590.00	354.00
Allison, Tom	03/02/07	Coordinate transition plan activities and assign responsibility for action items.	1.3	650.00	845.00
Allison, Tom	03/02/07	Attend conference call with Committees and counsel.	0.6	650.00	390.00
Cheng, Patrick	03/02/07	Review certain documents to be transferred to the Diversified Trust Deed Fund advisors.	0.2	560.00	112.00
Koe, Robert	03/02/07	Participate in call with J. Milanowski (formerly USACM) on direct lender payments being withheld by USA Commercial Mortgage and the continuation of office lease at 4480 South Pecos.	0.5	650.00	325.00
Smith, Susan	03/02/07	Attend conference call with Committees and counsel.	0.6	590.00	354.00
Cheng, Patrick	03/06/07	Review data files to be transferred to Diversified Trust Deed Fund's advisor with respect to the S. Reale litigations.	0.6	560.00	336.00
Smith, Susan	03/08/07	Prepare draft of transfers pursuant to the Plan, circulate to MFIM and RQN, assess comments and issues.	1.6	590.00	944.00
Smith, Susan	03/09/07	Update Effective Date Transfer schedule and circulate for comment.	0.8	590.00	472.00
Smith, Susan	03/09/07	Participate in conference call with Committees regarding the Effective Date and transfers.	0.6	590.00	354.00
Smith, Susan	03/10/07	Participate in conference call with Committees regarding the Effective Date and transfers.	0.4	590.00	236.00
Smith, Susan	03/12/07	Prepare final instructions for transfers necessary for the Effective Date.	0.8	590.00	472.00
Total Transition Issues and Activities			12.9		\$ 7,989.00

